

Charity Registration No. SC010422 (Scotland)

Company Registration No. SC097502 (Scotland)

FIFE ALCOHOL SUPPORT SERVICE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019



FIFE ALCOHOL SUPPORT SERVICE

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FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The Trustees have pleasure in presenting their annual report and financial statements of the charity for the financial year ended 31st March 2019, which meets the requirements of the Companies Act.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Structure, Governance and Management

Fife Alcohol Support Service (FASS) is a company limited by guarantee (Company number SC173262) not having share capital and is a recognised charity registered with the Office of Scottish Charities Regulator (Scottish Charity number: SC010422).

The Agency is run through An Executive Committee made up of Trustees which meets six times in the year with an AGM held in August on each year. The annual accounts are laid before the AGM.

New Trustees are appointed to the Agency on the basis that they meet certain criteria and conditions including:

- The expertise they may bring
- Personal recommendation from other Trustees and Service Manager
- Former service users

In line with FASS Equal Opportunities Policy, Trustees from disadvantaged, ethnic and minority groups are encouraged to be involved with the Agency.

The formal process of appointment to the Agency is outlined in the Constitution. The process involves an informal meeting with the Chairperson and Service Manager to assess suitability, and candidates are required to submit a letter detailing their expertise and the reasons why they are interested in becoming involved with the Agency.

Induction and training of new members is provided through the Chairperson and Service Manager. This process has been formalised with the development of a Trustees role description, which has been approved and formally ratified by the Executive Committee. The legal obligations of Trustees are highlighted in the Memorandum and Articles of Association and a copy is provided to all Trustees on appointment along with the Organisational Structure. Recent guidance on the role and responsibilities of Trustees produced by OSCR has been issued to all Trustees

Decisions relating to Agency Policies, Service Standards, Service Planning and Strategic Direction including the Agency's objectives are made by the Executive Committee. Decisions around the day-to-day management of the organisation are devolved to the Service Manager, Jim Bett. Jim is ably supported by his management team of Dave Dempster, Donald Grieve, Alexine Coccozza, Helen Hutton, Linda Leiper and Mhairi Owens

In accordance with the Memorandum and Articles of Association John Hamilton and Robert Gibson are due to retire by rotation at the AGM. Both Trustees have offered to stand for re-election.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Objectives and activities

The primary objects for which the Agency is established are to promote the prevention and early detection of alcohol and/or drug related problems and ancillary problems including other addictions, mental health and social well-being, and to provide treatment and counselling support towards recovery for individuals experiencing such problems. The Agency is also developing its Curnie Clubs which deal with tackling isolation and loneliness at the heart of communities.

Overview of Activity and Achievements 2018-19

FASS continues to seek opportunities in order to develop and expand its opportunities. 2018-19 has been a very busy year for the Agency and here is a brief commentary on our activities and achievements.

Alcohol Counselling Service

FASS psycho-social counselling is for individuals aged 16 and over who are concerned about their own or someone else's drinking. Counselling is tailored to meet individual need, with a choice of abstinence or controlled drinking regimes. A collaborative, goal focused and recovery based approach assists clients to address concerns about alcohol use within a context of inter-related psychological, social and relationship issues. Support is also available for family members and friends. FASS counselling is available in Health Centres and Hospitals throughout Fife and in Outreach Centres in Kirkcaldy, Dunfermline, St Andrews and Glenrothes. A home visiting service is also available. During 2018/2019, FASS received 567 referrals for its core service counselling therapies. 307 clients contacted FASS directly. GPs and other medical staff referred 152 patients and social workers referred 34 clients. Another 74 came from other sources.

During the year our counselling helped 29 significant others (family members) referred directly for emotional support and guidance. Many others attended with client partners

EMDR Trauma Service

EMDR or Eye Movement Desensitisation and Reprocessing psychotherapy is used to aid recovery from complex Post-traumatic Stress Disorder, anxiety and panic attacks, addictions and other intransigent problems. This essentially non-talking therapy uses bilateral stimulation of the brain within an eight phase therapeutic programme to ensure that all dysfunctional elements of a problem are addressed. The result is often fast, effective and permanent relief of distress. The service dovetails with the counselling service. During the year until March 2019 EMDR helped 40 clients.

ADAPT Substance Recovery

During the year until March 2019, ADAPT provided Recovery Clinics throughout Fife each week and a free dedicated Telephone Helpline. Anyone concerned about substance misuse could either drop-in to one of the Clinics or telephone our Outreach Support Workers who would:

- listen carefully
- provide a triage assessment of needs and choices
- assist with referral and access to the right services

A holistic approach is taken to include, when assessing need, underlying issues such as accommodation and homelessness, finances, and relationships.

577 People made use of the Recovery Clinics and the ADAPT Helpline during the year to March 2019. ADAPT made 1007 referrals to services on their behalf - including NHS Addiction Services, third sector services and ADAPT counselling. In addition to local services, ADAPT liaised with Northern Ireland Addiction Services, Northumbrian Prison Services and services throughout England. FASS also supported clients transferring to Fife via Scotland's 32 Unitary Authorities and from as far afield as Spain.

During 2018, ADAPT developed the CALMS (Community Active Linkage Mentoring & Support) approach which improves the quality of contact and engagement with many service users. Outreach Support Workers identify especially vulnerable service users including those living chaotically, who are isolated or at risk of overdose.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2019**

More intensive support is then provided with Support Workers building a longer-lasting relationship that develops trust and engagement. The aim is to minimise social exclusion for the service user and improve relationships with family and services.

Brief psycho-social counselling provides help for clients in crisis and for those not requiring opiate treatment services. A solid foundation for recovery is established through a solutions focused approach with identification of the client's personal strengths and resources. Relapse prevention strategies help maintain recovery. Counselling provides a full range of ADAPT interventions including immediate care and triage assessment. 254 people were referred into ADAPT counselling during the year.

Community Drug Service

FASS Community Drug Service (FCDS) is for people experiencing every severity of drug misuse. From people who are first time experimenters, to regular users, to people experiencing great problems because of their long-term chaotic drug misuse. FASS helps vulnerable adults aged 16 years plus, and their families, who are affected by substance misuse and who consequently experience a range of personal, social and lifestyle problems. FASSs outreach services are available in Dunfermline, West Fife, and Kirkcaldy.

Brief Recovery Support is an outreach service that offers advice and immediate care for people when they are most likely to be using drugs, offering crisis support, relapse prevention and lifestyle advice. We helped 426 service users during the year till March 2019. Notable within this, was our support for treatment compliance which we provided for patients in Benarty and Inverkeithing Medical Practices. Patients maintained themselves on their Opiate Replacement Treatment programmes and more importantly there were significant numbers who reduced and stopped their reliance on Methadone.

Intensive Support offers a thorough on demand response for people who need more help to gain control over their drug misuse. This service is provided for clients who because of the chaotic and potentially dangerous circumstances they find themselves in, often require an in-depth and enduring intervention for their problems. FASSs work often involves dealing with family or social relationships, finances, homelessness and generally unhealthy life-styles that are fuelled by drug use behaviours. We helped over 198 people during the year till March 2019. Although opioids remain a significant problem, our contacts with service users indicate a rise in the use of other substances such as Crack Cocaine, Illegal psychoactive substances, Benzodiazepines, Cocaine, Amphetamine and Cannabis.

Working with the family unit offers a wider perspective and appreciation of the impact of substance use problems than what individual stories alone can provide. It allows us to address the impact of the service user's actions on individual family members and deal with at times fraught relationships within the family dynamic. Often this results in a more supportive and understanding role for family members as they travel with their loved one on their recovery journey.

Curnie Clubs

This service deals with tackling isolation and loneliness at the heart of communities. Curnie Clubs expansion through Fife has been an organic growth into communities. These clubs are very much service user, or peer led with our understanding of need focused at a very local level. Being peer led is the driver for self-referrals which is our main source of new members. Once Curnie members experience the clubs and have enjoyed new friendships and the understanding environment, then it is they who spread the word. This grass roots approach to community provision has been very successful.

In October 2018, the National Lottery Community Fund re-funded the provision of Curnie Clubs for another three years. FASS has had over 300 referrals since our start in September 2016. Curnie Clubs have expanded into Cowdenbeath and we now have two groups running in Glenrothes. We also have our original Clubs in Kirkcaldy, Dunfermline, Cupar and Methil. Having recently moved into new accommodation in Kirkcaldy, we now have a plot of land for a new gardening project. We are fortunate indeed to have secured the use of this property which sits within its own very quiet grounds that provide serenity and meditative spaces. A perfect complement to our more active group areas. Curnie Clubs continue to work with other Services. FASSs joint working with the Scottish Association for Mental Health (SAMH) in Glenrothes has been particularly popular with service users from both groups joining together. During the winter we participated in Delivering Differently in Cowdenbeath, helping people back into productive employment and volunteering.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Finally, Volunteer development progresses apace. FASS is now providing COSCA Counselling Skills training at levels 1 to 4. This is a foundation for Volunteers who want to be part of our new Community Bridge service. Community Bridge will support isolated people who feel they are not ready to join a group and would prefer a gentler introduction to their unique journey back to regaining their place in the community.

Gift Counselling

Our new donations-based service, Gift Counselling, officially launched in March 2019. It was developed in recognition of service waiting times for everyday mental health issues. Through Gift, support is accessible quickly and for a donation, making it more affordable than private counselling. We are becoming increasingly aware of how important it is to take care of our mental health. Gift Counselling provides a safe, confidential and affordable place where people can do that. It is a charitable service, with FASS staff donating their time free of charge. With start-up costs funded by Awards for All Scotland, we are asking that clients make a minimum donation of £20 per session. This covers overheads such as supervision and volunteer expenses. It is hoped that, over time, donations will fund a self-sustaining service.

Operational Review

A nominated Link Officer continue to undertake annual reviews on behalf of Fife Council, NHS Fife, the ADP and the Health & Social Care Partnership. The review will include the monitoring of performance achieved against objectives set including those agreed within the 3-year Service Level Agreement which further outlines the Agency's key objectives. These objectives are the subject of an on-going review taking into account the Scottish Government's Alcohol Framework 2018: Preventing Harm, Rights, Respect and Recovery: Scotland's strategy to improve health by preventing and reducing alcohol and drug use, harm and related deaths, and local Fife ADP's Substance Misuse Strategy. The Agency's dedicated Management Information System gathers information about qualitative and quantitative outcomes of counselling and these are produced in the Annual Report along with other relevant operational and financial information.

Reports and annual monitoring forms highlight planned activities and progress towards performance targets. These reports are submitted to each of the Executive Meetings for approval and forwarded to Fife ADP, NHS and Fife Council. Reports outline changing trends or any other factors within or out with the Agency's control. The Agency has continued to develop its services and is considering expanding its services where shortfalls in provision or gaps in provision exist.

In 2018-19 the Agency comfortably met its targets in relation to its service level agreements both for the core counselling service and the ADAPT project.

In relation to the staff within the Agency, a development process has been put in place with training needs being identified and suitable counselling diploma training and other courses identified complimented with the addition of training materials, new books and literature. In addition, the Agency continues to develop its policies in line with best practice.

On an annual basis the Agency holds a Planning Day which provides a forum for communicating information to staff and volunteers and allows everyone attending the opportunity of feeding back opinions, views and issues around management issues and the services provided by the Agency.

Financial Review

The Revenue Account for FASS is reported within the Statement of Financial Activities (SOFA) which is shown on page 10. The Agency maintained strict financial control in its operations during 2018-19 but recorded a deficit for the year of £100,979 primarily as a result of pension liabilities increasing from £267,000 to £405,000 an increase of £138,000. The volatility of the stock market continues to have significant effect on the pension fund position which continues to cause concern to bodies such as ourselves and the uncertainties around Brexit have also impacted. As a result of the costs and related liabilities of the Local Government Pension Scheme the Executive of FASS agreed to a managed exit from the Fund and this is in the process of being implemented with alternative occupational pension arrangements being put in place. This will help stabilise the financial position that FASS is in.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

The reported deficit for the year shown in the SOFA was £100,979 which, when set against the carry forward position from last financial year, meant that the Agency's unrestricted reserves stood at negative £72,860 (2017-18 surplus £28,119). In relation to restricted reserves in the SOFA income totalled £142,795 with expenditure of £93,589. The surplus for the year was therefore £49,206 which left the restricted reserve funds at 31st March 2019 at £123,868 (2017-18 £74,662). In the Balance Sheet on page 11 net assets excluding pension liabilities are £456,008 (2017-18 £369,781) with pension liability increasing from £267,000 in 2017-18 to £405,000 in 2018-19. Net assets of the Agency, including the pension liabilities, are £51,008 (2017-18 surplus £102,781).

Policy on Reserves

FASS in line with best practice and good governance is aware of the need to continually assess the potential financial risks to the ongoing activities of the Agency and to have in place sound risk management arrangements including ensuring that these risks are removed or mitigated against. Many such risks can be mitigated through the arrangement of insurance cover which the FASS has done including public liability, professional indemnity and employer's liability policies. There are other risks however that can't be insured against and it is these risks that the Agency has to build up reserves to ensure it is able to meet any liabilities that may arise in the future.

Part of this process involves the building up and the maintenance of unrestricted reserves sufficient to meet the Agency's cash flow requirements, ongoing running costs and liabilities in any financial year as well as meeting any potential unforeseen or emergency expenditures. In a worst-case scenario, the Agency would have to deal with losing grant funding either downsizing or winding up operations entirely.

FASS is an admitted body to the Fife Local Government Pension Scheme (LGPS) where employees had access to a final salary or career average pension once they retire. Overall the scheme is currently in deficit and as a result the Agency has an obligation to meet its share of the liabilities which currently stand at £405,000 up from £267,000 last year. The Agency has set aside this sum from unrestricted reserves to meet this liability.

The most significant financial risk to the Agency would be the loss of its funding streams particularly the NHS Fife, funding from Fife Council and funding from the Alcohol and Drug Partnership. The Agency also operates in an extremely challenging external funding environment, with competition for grant funding intense and funding available from major project funders (e.g. The National Lottery Community Fund) reducing. In a worst-case scenario where the Agency potentially has to be wound up either because of funding being withdrawn or where the running costs of the Agency exceed the funding available on an ongoing basis then a structured and organised exit strategy would have to be put in place. If such an event were to transpire the Agency would require potentially to meet redundancy costs and all other outstanding liabilities at that time. The winding up process could take some time therefore the Board have agreed to maintain reserves equivalent to at least three months running costs after allowing for pension liabilities as a minimum.

Plans for Future Periods

Strategic Action Plan 2017-20

The Strategic Plan agreed by the Executive Committee is a standing item on the agenda and gives a framework for the improvement and development of services by the agency and includes a business sustainability plan. Details of plans for future periods are forwarded and approved by Fife ADP, Fife NHS Integrated Board and Fife Council via 3-year Service Level Agreement. A 3-year Service Level Agreement (SLA) further outlines the Agency's key objectives. A SLA was recently signed covering the period to March 2019.

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Seek, Keep Treat

FASS has recently been appointed as part of a multi-disciplinary team for improving pathways from hospital with the purpose of improving access to specialist alcohol and drug services amongst those accessing inpatient hospital services. The working title of the team will be HALT – Hospital Addictions Liaison Team. This is a new and challenging development in terms of the services that FASS is delivering. £400,000 of funding has been awarded by the ADP over the next 3 years to FASS and the Agency is in the process of recruiting new staff to work in the new team which will be located at Whiteman's Brae in Kirkcaldy.

IT

FASS is currently looking at a number of IT developments and how cloud based technology can be implemented with the Agency and its systems. The introduction of fibre broadband within the property has allowed the implementation of Microsoft Office 365 within the Agency and has allowed the development of SharePoint services. FASS works closely with its IT consultants, IT Works, in the development of its systems and is working with them on the improvements to the network and linked devices to ensure they are fit for purpose and that the Agency complies with all aspects of GDPR and information security. PCs and laptops will be upgraded to Windows 10. The Agency is looking to gain Cyber Security accreditation. The Agency is currently in the process of changing its financial system to Xero and it is grateful to Rory Cooper one of the Trustees in assisting with the implementation of Xero in the Agency.

The implementation of the DAISy, the drug and alcohol information system which all treatment and counselling agencies will require to operate is ongoing and the requirements of GDPR will apply to this information.

COSCA Recognition Scheme

The scheme recognises quality in the service and is the most substantial award of its type. FASS was successful in receiving accreditation under the scheme and has received its certificate from COSCA as a result. The Website has been updated to reflect FASS' success in being recognised for its award.

Training

FASS has a proud record in terms of training and continues to support the development of training within drug and alcohol services and continues to invest heavily in training for all staff and volunteers in order that they have all the necessary skills and experience to deliver quality services that meet the needs of all of FASS's clients whatever support needs they have.

Publicity and Marketing

FASS continued to invest significantly in publicity and marketing in 2018-19 with regular press releases all year round as well as targeted regular media advertising. The Agency is looking at how social media particularly Facebook and Twitter can be used to promote the organisation.

Structure, governance and management

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Hamilton

Mr M Rae

Mr R Gibson

Mr A Findlay

Mr R Cooper

Mr T Brett

Ms J Hamilton

(Resigned 23 August 2018)

FIFE ALCOHOL SUPPORT SERVICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

Statement of trustees' responsibilities

The Trustees (who are also Directors of Fife Alcohol Support Service for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

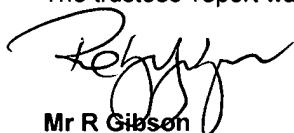
Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

In so far as that Trustee is aware

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- that trustees have taken all the steps that ought to have been taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees' report was approved by the Board of Trustees.



Mr R Gibson

Trustee

Dated: 12 August 2019

FIFE ALCOHOL SUPPORT SERVICE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FIFE ALCOHOL SUPPORT SERVICE

Opinion

We have audited the financial statements of Fife Alcohol Support Service (the 'Company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, and the Statement of Cash Flows for the year then ended, and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

FIFE ALCOHOL SUPPORT SERVICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FIFE ALCOHOL SUPPORT SERVICE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the Company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Croxford (Senior Statutory Auditor)
for and on behalf of Thomson Cooper
Statutory Auditor
Dunfermline

12 August 2019

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
	Notes				
Income from:					
Donations and legacies	2	224	-	224	2,303
Charitable activities	3	633,710	142,795	776,505	688,751
Investments	4	614	-	614	118
Other income		1,025	-	1,025	1,475
Total income		635,573	142,795	778,368	692,647
Expenditure on:					
Charitable activities	5	646,552	93,589	740,141	779,091
Total resources expended		646,552	93,589	740,141	779,091
Net incoming/(outgoing) resources before transfers		(10,979)	49,206	38,227	(86,444)
Actuarial gains/ (losses) on defined benefit pension scheme		(90,000)	-	(90,000)	223,000
Net movement in funds		(100,979)	49,206	(51,773)	136,556
Fund balances at 1 April 2018		28,119	74,662	102,781	(33,775)
Fund balances at 31 March 2019		(72,860)	123,868	51,008	102,781

FIFE ALCOHOL SUPPORT SERVICE

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	11		1,169		2,934
Current assets					
Debtors	12	10,025		7,462	
Cash at bank and in hand		454,967		370,615	
		<u>464,992</u>		<u>378,077</u>	
Creditors: amounts falling due within one year	13	<u>(10,153)</u>		<u>(11,230)</u>	
Net current assets			454,839		366,847
Total assets less current liabilities			<u>456,008</u>		<u>369,781</u>
Net assets excluding pension liability			<u>456,008</u>		<u>369,781</u>
Defined benefit pension liability	14		<u>(405,000)</u>		<u>(267,000)</u>
Net assets			<u><u>51,008</u></u>		<u><u>102,781</u></u>
Income funds					
Restricted funds	15		123,868		74,662
<u>Unrestricted funds</u>					
Defined benefit pension scheme	17	(405,000)		(267,000)	
General unrestricted funds		<u>332,140</u>		<u>295,119</u>	
			<u>(72,860)</u>		<u>28,119</u>
			<u><u>51,008</u></u>		<u><u>102,781</u></u>

FIFE ALCOHOL SUPPORT SERVICE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2019

The Trustees consider that the company is entitled to the exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2019 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to small companies within Part 15 of the Companies Act 2006 and in accordance with Financial Reporting Standard 102.

The financial statements were approved by the Trustees on 12 August 2019

Mr J Hamilton
Trustee



Mr R Gibson
Trustee



Company Registration No. SC097502

FIFE ALCOHOL SUPPORT SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		83,738		(35,690)
Investing activities					
Purchase of tangible fixed assets		-		(3,475)	
Interest received		614		118	
Net cash generated from/(used in) investing activities			614		(3,357)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			84,352		(39,047)
Cash and cash equivalents at beginning of year			370,615		409,662
Cash and cash equivalents at end of year			<u>454,967</u>		<u>370,615</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 published on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005, Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Going concern

The Trustees are satisfied that the charity has adequate unrestricted resources, of which a high percentage is held in cash, to continue its objectives for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements. The Trustees have considered a period of 12 months from the date of the approval of the accounts when assessing the going concern basis.

1.3 Charitable funds

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

1.4 Incoming resources

All Income is recognised when the company has entitlement to the income, there is sufficient certainty of receipt and it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when communication is received in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the income, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions are wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit included upon notification of the interest paid or payable by the Bank.

1.5 Resources expended

Liabilities and expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Charitable activities have been allocated on the basis of staff time.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Irrecoverable VAT is charged against the expenditure heading for which it is incurred.

1.6 Tangible fixed assets

All tangible fixed assets costing more than £100 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	20% straight line
Equipment	20% to 33% straight line

1.7 Retirement benefits

The company operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2019. The charity is part of the Fife Council Local Government pension. The assets of the scheme are held separately from those of the charity.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was as at 31 March 2019 and has been updated to reflect conditions as the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed that the investment returns would be 6.0% per year, that salary increases would average 5.1% per year and that present and future pensions would increase at the rate of 2.8% per year.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in case of quoted securities is the published bid date. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme deficit is recognised in full on the balance sheet.

1.8 Leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

2 Donations and legacies

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Donations and gifts	224	-	224	2,303
	<u>224</u>	<u>-</u>	<u>224</u>	<u>2,303</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

3 Charitable activities

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Fife Council	70,620	-	70,620	72,431
Fife NHS	230,762	-	230,762	230,762
ADAPT	276,539	-	276,539	243,568
Substance Support Service	55,789	-	55,789	57,219
Curnie Clubs	-	138,795	138,795	74,771
GC - Funding	-	-	-	10,000
Other income	-	4,000	4,000	-
	<u>633,710</u>	<u>142,795</u>	<u>776,505</u>	<u>688,751</u>

Other Income is made up of £2,000 from STV Children's Appeal and £2,000 from the Russell Trust

4 Investments

	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Bank Interest Receivable	<u>614</u>	<u>-</u>	<u>614</u>	<u>118</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

5 Charitable activities

	2019 £	2018 £
Staff costs	569,184	611,279
Depreciation and impairment	1,765	3,462
Travel	41,871	39,145
Printing, Postage & Stationery	8,100	10,417
Advertisement & Marketing	6,323	5,534
Computer & Web	6,860	17,195
Premises Costs	48,141	37,635
Provision & Hospitality	12,443	8,177
External Supervision	9,544	4,041
Telephone	11,689	13,921
Repairs & Maintenance	5,939	7,228
Training	3,013	2,588
	<u>724,872</u>	<u>760,622</u>
Share of support costs (see note 6)	10,619	18,469
Share of governance costs (see note 6)	4,650	-
	<u>740,141</u>	<u>779,091</u>
Analysis by fund		
Unrestricted funds - general	598,552	709,903
Unrestricted funds - designated	48,000	-
Restricted funds	93,589	69,188
	<u>740,141</u>	<u>779,091</u>
For the year ended 31 March 2018		
Unrestricted funds - general	709,903	
Restricted funds	69,188	
	<u>779,091</u>	

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

6 Support costs

	Support costs £	Governance costs £	2019 £	2018 £
Cleaning	2,394	-	2,394	2,698
Bank Charges	979	-	979	931
Legal Fees	53	-	53	832
Audit and Accountancy Fees	-	4,650	4,650	5,248
Consultancy Fees	7,193	-	7,193	8,760
	<u>10,619</u>	<u>4,650</u>	<u>15,269</u>	<u>18,469</u>
Analysed between Charitable activities	<u>10,619</u>	<u>4,650</u>	<u>15,269</u>	<u>18,469</u>

Governance costs includes payments to the auditors of £4,650 (2018- £5,248) for audit fees.

7 Net movement in funds

	2019 £	2018 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>1,765</u>	<u>3,462</u>

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	2019 £	2018 £
Audit of the company's annual accounts	<u>4,650</u>	<u>5,248</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £967 travelling expenses (2018- 2 were reimbursed £997).

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Core	5	6
Health Centre Project	10	10
Curnie Clubs Project	3	3
ADAPT Project	10	12
Substance Support Service	2	1
	<u>30</u>	<u>32</u>

Employment costs

	2019 £	2018 £
Wages and salaries	410,314	443,790
Social security costs	26,832	31,947
Other pension costs	132,038	135,542
	<u>569,184</u>	<u>611,279</u>

There were no employees whose annual remuneration was £60,000 or more.

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel were £nil (2018 - £nil).

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2018	11,117
At 31 March 2019	<u>11,117</u>
Depreciation and impairment	
At 1 April 2018	8,183
Depreciation charged in the year	1,765
At 31 March 2019	<u>9,948</u>
Carrying amount	
At 31 March 2019	<u>1,169</u>
At 31 March 2018	<u>2,934</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

12 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Trade debtors	101	525
Prepayments and accrued income	9,924	6,937
	<u>10,025</u>	<u>7,462</u>

13 Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	<u>10,153</u>	<u>11,230</u>

14 Retirement benefit schemes

Defined benefit schemes

The fair value of the major categories of scheme assets as a percentage of total scheme assets are as follows :

	2019	2018
	%	%
European equities	74	72
European bonds	13	14
Property	8	9
Cash	<u>5</u>	<u>5</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

14 Retirement benefit schemes

(Continued)

The amounts recognised in the statement of financial activities are as follows:

	2019 £	2018 £
Current service cost	120,000	149,000
Employers contributions	(82,000)	(91,000)
Total costs	38,000	58,000

Amounts included in other finance income :

	2019 £	2018 £
Actual return on scheme assets	(48,000)	(43,000)
Less: calculated interest element	56,000	55,000
Other finance income	8,000	12,000

Amounts included in other recognised gains and losses

Actuarial changes related to obligations	92,000	(250,000)
Total charge to the statement of financial activities	138,000	(180,000)

The total operating charge and other finance costs are reconised in the following line items in the statement of financial activities:

	2019 £	2018 £
Charitable activites	48,000	43,000
	48,000	43,000

The amounts included in the balance sheet arising from the Company's obligations in respect of defined benefit plans are as follows:

	2019 £	2018 £
Present value of defined benefit obligations	2,341,000	2,014,000
Fair value of plan assets	(1,936,000)	(1,747,000)
Deficit in scheme	405,000	267,000

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

14 Retirement benefit schemes

(Continued)

Movements in the present value of defined benefit obligations:

	2019 £
Liabilities at 1 April 2018	2,014,000
Current service cost	120,000
Benefits paid	(42,000)
Contributions from scheme members	18,000
Actuarial gains and losses	175,000
Interest cost	56,000
At 31 March 2019	<u>2,341,000</u>

Movements in the fair value of plan assets:

	2019 £
Fair value of assets at 1 April 2018	1,747,000
Return on plan assets (excluding amounts included in net interest)	48,000
Benefits paid	(42,000)
Contributions by the employer	82,000
Contributions by scheme members	18,000
Exchange differences	83,000
At 31 March 2019	<u>1,936,000</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 31 March 2019
	£	£	£	£
Fife Council Funding - Website Design	1,000	-	-	1,000
CIP Funds - ADAPT (SEC funding)	1,289	-	-	1,289
Big Lottery Fund - Website	2,887	-	-	2,887
Big Lottery Fund - Curnie Clubs	54,236	112,295	(76,542)	89,989
Garfield Weston Foundation - Curnie Clubs	5,000	-	-	5,000
Curnie Clubs - Donations	250	-	-	250
The Robertson Trust - Curnie Clubs	-	11,500	-	11,500
FVA - DD - Curnie Clubs	-	15,000	(14,592)	408
The Russell Trust - YMCA	-	2,000	(2,000)	-
STV	-	2,000	(400)	1,600
GC - Funding	10,000	-	(55)	9,945
	<u>74,662</u>	<u>142,795</u>	<u>(93,589)</u>	<u>123,868</u>

16 Unrestricted funds - designated

These are unrestricted funds which are material to the Company's activities made up as follows:

	Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 31 March 2019
	£	£	£	£
General funds	<u>295,119</u>	<u>635,573</u>	<u>(598,552)</u>	<u>332,140</u>

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2018	Revaluations, gains and losses	Balance at 31 March 2019
	£	£	£
Defined benefit pension scheme	(267,000)	(138,000)	(405,000)
	<u>(267,000)</u>	<u>(138,000)</u>	<u>(405,000)</u>

FIFE ALCOHOL SUPPORT SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

18 Analysis of net assets between funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	1,169	-	1,169	2,934
Current assets/(liabilities)	330,971	123,868	454,839	366,847
Provisions and pensions	(405,000)	-	(405,000)	(267,000)
	<u>(72,860)</u>	<u>123,868</u>	<u>51,008</u>	<u>102,781</u>

19 Operating lease commitments

At the reporting end date the Company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019 £	2018 £
Within one year	18,553	18,553
Between two and five years	47,697	66,520
	<u>66,250</u>	<u>85,073</u>

20 Company Limited by Guarantee

The company is limited by guarantee and, consequently has no share capital.

21 Cash generated from operations

	2019 £	2018 £
(Deficit)/surplus for the year	(51,773)	136,556
Adjustments for:		
Investment income recognised in statement of financial activities	(614)	(118)
Current pension cost	48,000	43,000
Depreciation and impairment of tangible fixed assets	1,765	3,462
Difference between pension charge and cash contributions	90,000	(223,000)
Movements in working capital:		
(Increase) in debtors	(2,560)	(88)
(Decrease)/increase in creditors	(1,077)	4,498
Cash generated from/(absorbed by) operations	<u>83,741</u>	<u>(35,690)</u>